

TO MAKE YOUR PAYMENTS ON-LINE ACCESS E-FILE AT www.nh.gov/revenue

1 Who Must Pay Estimated Tax

Every individual, partnership, association, trust or fiduciary required to file an Interest & Dividends Tax Return must also make Estimated Interest & Dividends Tax payments for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period is less than \$500. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds \$500. (See paragraph 6 for exceptions).

RECOGNITION OF CIVIL UNION (CU PARTNERS)

Effective January 1, 2008, New Hampshire recognizes civil unions. RSA 457-A: Parties who enter into civil unions are entitled to all the rights and subject to all the obligations and responsibilities provided for in state law that apply to parties who are joined together under RSA 457.

2 Where to Make Payments

Make estimate tax payments on-line at www.nh.gov/revenue or mail estimate tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION)
PO BOX 2072
CONCORD NH 03302-2072

3 When to Make Payments

CALENDAR YEAR FILERS:

- 1st quarterly payment due April 15, 2009
- 2nd quarterly payment due June 15, 2009
- 3rd quarterly payment due September 15, 2009
- 4th quarterly payment is due January 15, 2010

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply per quarter.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

This form may be obtained from our web site at www.nh.gov/revenue or by calling the forms line at (603)271-2192.

7 Need Help?

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available, on the Internet at www.nh.gov/revenue or by calling Central Taxpayer Services Office at (603) 271-2191.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

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TAXPAYER'S WORKSHEET—KEEP FOR YOUR RECORDS

- 1 All interest and dividend income taxable by the State 1 _____
- 2 Less Exemption—check the exemptions that apply:
- 2(a) ☐ Yourself ☐ Spouse/CU Partner ☐ Partnership ☐ Fiduciary Total number boxes checked _____ x \$2400 =2(a) _____
- 2(b) ☐ 65 (or over) or disabled ☐ Blind } Total number boxes checked _____ x \$1200 =2(b) _____
- ☐ Spouse/CU Partner 65 (or over) or disabled ☐ Spouse/CU Partner Blind }
- 2 (c) Total exemptions [Line 2(a) plus 2(b)] 2(c) _____
- 3 New Hampshire Taxable Income [Line 1 minus Line 2(c)] 3 _____
- 4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%) 4 _____
- 5 OVERPAYMENT applied to next years taxes 5 _____
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 minus Line 5) 6 _____

If Line 4 is less than \$500 see instructions paragraph No. 1.

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 4 of worksheet)	2008 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1.....	\$.....	\$.....	\$.....	April 15, 2009
2.....	\$.....	\$.....	\$.....	June 15, 2009
3.....	\$.....	\$.....	\$.....	Sept. 15, 2009
4.....	\$.....	\$.....	\$.....	Jan. 15, 2010

IMPORTANT:

PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line and keep the estimated tax worksheet above for your records)

042
For CALENDAR YEAR **2009** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

PRINT OR TYPE

CHECK ONE: ☐ (1) Individual/Joint ☐ (3) Partnership ☐ (4) Fiduciary

FOR DRA USE ONLY

Payment Form 1 FOR DRA USE ONLY	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE/CU PARTNER'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	NAME OF PARTNERSHIP, TRUST OR ESTATE		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		
	ADDRESS CONTINUED		
	CITY/TOWN, STATE & ZIP CODE		
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.			Amount of This Payment \$ <input type="text"/>
MAIL NH DRA TO: PO BOX 2072 CONCORD NH 03302-2072			Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate.

ESTIMATED INTEREST AND DIVIDENDS TAX - 2009042
For CALENDAR YEAR **2009** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PRINT OR TYPE

CHECK ONE: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary**Payment
Form 2**

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER		
SPOUSE/CU PARTNER'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER		
NAME OF PARTNERSHIP, TRUST OR ESTATE		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER		
NUMBER & STREET ADDRESS				
ADDRESS CONTINUED				
CITY/TOWN, STATE & ZIP CODE				
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.		Amount of This Payment \$ <table border="1"><tr><td></td><td></td></tr></table>		
MAIL NH DRA TO: PO BOX 2072 CONCORD NH 03302-2072		Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate.		

(Cut along this line and keep the estimated tax worksheet above for your records)

DP-10-ES
Rev. 09/2008**ESTIMATED INTEREST AND DIVIDENDS TAX - 2009**042
For CALENDAR YEAR **2009** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PRINT OR TYPE

CHECK ONE: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary**Payment
Form 3**

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER		
SPOUSE/CU PARTNER'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER		
NAME OF PARTNERSHIP, TRUST OR ESTATE		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER		
NUMBER & STREET ADDRESS				
ADDRESS CONTINUED				
CITY/TOWN, STATE & ZIP CODE				
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.		Amount of This Payment \$ <table border="1"><tr><td></td><td></td></tr></table>		
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Rev. 09/2008

(Cut along this line and keep the estimated tax worksheet above for your records)

ESTIMATED INTEREST AND DIVIDENDS TAX - 2009042
For CALENDAR YEAR **2009** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PRINT OR TYPE

CHECK ONE: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary**Payment
Form 4**

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER		
SPOUSE/CU PARTNER'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER		
NAME OF PARTNERSHIP, TRUST OR ESTATE		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER		
NUMBER & STREET ADDRESS				
ADDRESS CONTINUED				
CITY/TOWN, STATE & ZIP CODE				
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.		Amount of This Payment \$ <table border="1"><tr><td></td><td></td></tr></table>		
MAIL NH DRA TO: PO BOX 2072 CONCORD NH 03302-2072		Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate.		

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